

In the Claims:

1. (Currently Amended) A front seat assembly for a vehicle, comprising:

a driver seat and an assistant seat installed in a front portion of an inside of the vehicle and spaced apart by a predetermined distance, each of the driver seat and the assistant seat having a seat cushion for supporting a passenger's lower portion of the body and a seatback installed upright near a rear portion of the seat cushion so as to support the passenger's back; and

a middle seat installed between the driver seat and the assistant seat, including a seat cushion ~~foldably installed in~~ coupled with the seat cushion of the assistant seat, a seatback foldably ~~installed in~~ coupled with a rear portion of the seat cushion of the middle seat, ~~and~~ an armrest protruded behind the seatback of the middle seat so as to allow the driver to put the driver's arm thereon, a second armrest being protruded behind the seatback of the middle seat on a side of the assistant seat so as to allow an assistant sitting on the assistant seat to put the assistant's arm thereon, and a headrest for supporting a passenger's head, the headrest being installed in an upper portion of the seatback.

2. (Canceled)

3. (Canceled)

4. (Currently Amended) A seat assembly for a vehicle, comprising:

a driver's seat;

~~a passenger's~~ an assistant's seat; and

a middle seat comprising:

a seat cushion ~~foldably retractable into~~ coupled with said ~~passengers~~ assistants seat;

a seatback foldably ~~retractable into~~ coupled with said seat cushion;

a head rest foldably ~~retractably into~~ coupled with said seatback; and

an armrest configured and dimensioned on a back side of said seatback, said armrest being elevated from said back side of said seatback such that a driver's ~~right~~ arm can be rested thereupon when said seatback is in a folded position.

5. (Currently Amended) The seat assembly of claim 4, further comprising another elevated armrest configured and dimensioned on the back side of said seatback such that ~~a passenger's left~~ an assistant's arm can be rested thereupon when said seatback is in a folded position.

6. (Currently Amended) A seat assembly for a vehicle, comprising:
two seats, each comprising a seat cushion, seatback, and headrest portions configured and dimensioned to receive ~~passengers~~ occupants of a vehicle and separated by a middle seat wherein said middle seat comprises;

a seat cushion;

a seatback foldably attached to said seat cushion and configured and dimensioned to receive a passenger when unfolded;

a headrest foldably attached to said seatback; and

an elevated armrest configured and dimensioned on a back side of said seatback such that when said seat back is in a folded position said armrest is accessible to ~~a passenger~~ an occupant in an adjacent seat.

7. (New) The front seat assembly according to claim 6, wherein the middle seat further includes a second elevated armrest configured and dimensioned on the back side of said middle seatback such that when said middle seat back is in a folded position said second elevated armrest is accessible to a second occupant in a second adjacent seat.